

NOTICE OF BUDGET HEARING



RESOLUTION NO. \_\_\_\_\_

*A resolution expressing the property taxation policy of the Arlington Township governing body with respect to financing the annual budget for 2019*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the Arlington Township exceeding the amount levied to finance the 2018 budget of the Arlington Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Arlington Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Arlington Township governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 15<sup>th</sup> day of August, 2018 by the Arlington Township governing body, Reno County, Kansas.

Arlington Township Governing Body

Scott Schumacher  
Rickey Robertson  
James L. York

**FILED**

**AUG 17 2018**

Donna Patton  
**COUNTY CLERK**



Arlington Township

2019

**Computation to Determine Limit for 2019**

	Amount of Levy
1. Total tax levy amount in 2018	+ \$ 74,079
2. Debt service levy in 2018	- \$ 0
3. Tax levy excluding debt service	\$ 74,079

**2018 Valuation Information for Valuation Adjustments**

4. New improvements for 2018:	+ 12,370	
5. Increase in personal property for 2018:		
5a. Personal property 2018	+ 191,412	
5b. Personal property 2017	- 192,012	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018:	+ 0	
7. Total valuation adjustment (sum of 4, 5c, 6)	12,370	
8. Total estimated valuation July 1, 2018	5,584,000	
9. Total valuation less valuation adjustment (8 minus 7)	5,571,630	
10. Factor for increase (7 divided by 9)	0.00222	
11. Amount of increase (10 times 3)	+ \$ 164	
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 74,243	
13. Debt service levy in this 2019 budget	0	
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	74,243	
15. Consumer Price Index for all urban consumers for calendar year 2017	0.021	
16. Consumer Price Index adjustment (3 times 15)	\$ 1,556	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 75,799	

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

No assurance is provided.

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Tax Levies in the 2018 Budget	Allocation for Year 2019									
		MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	Comm Veh - Township	Comm Veh - City	Watercraft - Township	Watercraft - City
General	3,202	572	0	9	0	51	0	0	0	3	0
Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
Library	0.000	0	0	0	0	0	0	0	0	0	0
Road	15,437	2,516	0	41	0	244	0	0	0	13	0
Special Road	0.000	0	0	0	0	0	0	0	0	0	0
Noxious Weed	0.000	0	0	0	0	0	0	0	0	0	0
Fire Protection	0.000	0	0	0	0	0	0	0	0	0	0
Cemetery	0.882	144	0	2	0	14	0	0	0	1	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
	0.000	0	0	0	0	0	0	0	0	0	0
Total	19,521	3,182	0	52	0	308	0	0	0	17	0
Total - 3rd Class City Levies (-)	4,084		0		0		0		0		0

No assurance is provided.

2019

Arlington Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Special Machinery	4,000	6,093	-	80-122
Road	Special Machinery	14,341	-	8,630	68-141g
Total		18,341	6,093	8,630	
Adjustments*					
Adjusted Totals		18,341	6,093	8,630	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

No assurance is provided.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
Total Other				0			0	0	0	0
<b>Total</b>				<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2018	Payments Due 2018	Payments Due 2019
Grader & Backhoe	12/18/13	96	2.80	163,800	97,370	23,138	23,138
				Total	97,370	23,138	23,138

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

No assurance is provided.



Arlington Township  
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2019

Adopted Budget

**General**

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance January 1	11,799	6,725	2,319
Receipts:			
Ad Valorem Tax	11,619	16,907	xxxxxxxxxxxxxxx
Delinquent Tax	824	0	0
Motor Vehicle Tax	3,627	526	522
Recreational Vehicle Tax	73	8	9
16/20 M Vehicle Tax	159	36	51
Commercial Vehicle Tax	43	2	0
Watercraft Tax	0	1	3
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	358	857
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous	6	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>16,351</b>	<b>17,838</b>	<b>1,441</b>
<b>Resources Available:</b>	<b>28,150</b>	<b>24,563</b>	<b>3,760</b>
Expenditures:			
Officers Pay	532	400	400
Payroll Taxes	816	850	850
Professional Services	1,500	1,600	1,600
Travel & Mileage	0	0	200
Insurance	8,475	7,331	7,331
Equipment / Lease Purchase Payments	6,000	5,090	0
Utilities & Telephone	102	200	200
Legal Publications	0	100	100
Supplies	0	580	579
Cash Forward (2019 column)			5,081
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	4,000	6,093	0
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>21,425</b>	<b>22,244</b>	<b>16,341</b>
Unencumbered Cash Balance Dec 31	6,725	2,319	xxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	36,002	24,923	16,341
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		16,341
	Tax Required		12,581
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			12,581

No assurance is provided.

Arlington Township

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget

<b>Road</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance January 1	16,398	4,932	7,071
Receipts:			
Ad Valorem Tax	52,386	52,516	xxxxxxxxxxxxx
Delinquent Tax	606	0	0
Motor Vehicle Tax	2,203	3,826	2,516
Recreational Vehicle Tax	36	56	41
16/20M Vehicle Tax	177	261	244
Commercial Vehicle Tax	0	18	0
Watercraft Tax	0	10	13
Special Highway/Gasoline Tax	5,251	5,200	5,200
Interest on Idle Funds	170	0	0
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>60,829</b>	<b>61,887</b>	<b>8,014</b>
<b>Resources Available:</b>	<b>77,227</b>	<b>66,819</b>	<b>15,085</b>
Expenditures:			
Officers Pay	1,528	1,200	1,200
Salaries & Wages	10,035	12,000	13,000
Fuel & Oil	7,316	7,500	7,500
Road Materials	229	6,000	6,000
Travel & Mileage	430	500	500
Contract Services	0	0	500
Repairs	11,605	6,000	6,000
Lease Purchase Payments / Equipment	17,138	18,048	23,138
Insurance	8,051	8,500	9,000
Payroll Taxes	1,473	0	729
Cash Forward (2019 column)			
Transfer to Special Machinery	14,341		8,630
Does transfer exceed 25% of Resources Available			
Miscellaneous	149	0	0
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>72,295</b>	<b>59,748</b>	<b>76,197</b>
Unencumbered Cash Balance Dec 31	4,932	7,071	xxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	77,307	76,283	76,197
<b>Non-Appropriated Balance</b>			
Total Expenditure/Non-Appr Balance			76,197
Tax Required			61,112
Delinquent Comp Rate:		0.0%	0
Amount of 2018 Ad Valorem Tax			61,112

<b>Special Machinery</b>	2017
K.S.A. 68-141g	Actual
Unencumbered Cash Balance, Jan 1	31,659
Transfers from:	
Road Fund	14,341
General Fund (No Levy)	0
General Fund (Gen has Levy)	4,000
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>50,000</b>
<b>Total Expenditures</b>	
<b>Unencumbered Cash Balance, Dec 31</b>	<b>50,000</b>

No assurance is provided.

Arlington Township  
FUND PAGE FOR FUNDS WITH A TAX LEVY

2019

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Fire Protection</b>			
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	0.0%		
Amount of 2018 Ad Valorem Tax	0		

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Cemetery</b>			
Unencumbered Cash Balance January 1	1,240	2,768	1,899
Receipts:			
Ad Valorem Tax	4,350	4,656	xxxxxxxxxxxxxx
Delinquent Tax	188	0	0
Motor Vehicle Tax	525	206	144
Recreational Vehicle Tax	11	3	2
16/20M Vehicle Tax	23	14	14
Commercial Vehicle Tax	6	1	0
Watercraft Tax	0	1	1
Lot Sales and Grave Openings	3,250	1,500	1,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>8,352</b>	<b>6,381</b>	<b>1,661</b>
<b>Resources Available:</b>	<b>9,592</b>	<b>9,149</b>	<b>3,560</b>
Expenditures:			
Officers Pay	1,064	1,000	1,000
Salaries & Wages	239	300	0
Insurance	0	600	555
Utilities	146	600	400
Contact Services	5,375	4,500	6,326
Supplies & Materials	0	250	203
Payroll Taxes	0	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
<b>Total Expenditures</b>	<b>6,824</b>	<b>7,250</b>	<b>8,484</b>
Unencumbered Cash Balance Dec 31	2,768	1,899	xxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	7,370	7,437	8,484
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	0.0%		
Amount of 2018 Ad Valorem Tax	4,924		

No assurance is provided.

# NOTICE OF BUDGET HEARING

The governing body of  
Arlington Township  
Reno County

will meet on August 15, 2018 at 7:00 PM at Arlington, KS City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Arlington, KS City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2017		Current Year Estimate 2018		Proposed Budget 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Est. Tax Rate*
General	21,425	2.253	22,244	3.202	16,341	12,581	2.253
Debt Service							
Library							
Road	72,295	16.386	59,748	15.437	76,197	61,112	16.386
Special Road							
Noxious Weed							
Fire Protection							
Cemetery	6,824	0.882	7,250	0.882	8,484	4,924	0.882
Special Machinery							
Totals	100,544	19.521	89,242	19.521	101,022	78,617	19.521
Less: Transfers	18,341		6,093		8,630		
Net Expenditure	82,203		83,149		92,392		
Total Tax Levied	70,068		74,079		xxxxxxxxxxxxxx		
Total Assessed Valuation	5,161,464		5,279,196		5,584,000		
Township Assessed Valuation Only					3,729,513		

### Outstanding Indebtedness,

	2016	2017	2018
Jan 1	0	0	0
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	140,662	117,524	97,370
Total	140,662	117,524	97,370

\*Tax rates are expressed in mills.

Scott Schoenecker  
Clerk

No assurance is provided.

## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 26, 2018, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Township resides in, to calculate the tax levy needed to support the Township's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Township's control that would affect the above assumptions.